JUL 17 2006 W

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

RE APPLICATION OF:

Jeffery K. Daniel

ATTY DKT NO. 123018.0002.000

SERIAL NO. 10/757,235

GROUP ART UNIT: 3681

FILED: January 14, 2004

Title: THREE WAY SWIVEL DIVIDER

GEARBOX FOR AGRICULTURAL

DRIVE SYSTEMS

Examiner: Pang, Roger L.

TO: Ma

Mail Stop Response/FEE

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION MAILED FEBRUARY 14, 2006

Sir:

Please enter the following amendments:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.